

HIGHLAND

CITY

2005-06

FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Highland City for the fiscal year ending

June 30, 20 05 as approved and adopted by resolution or ordinance dated

_____. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 7, 20 05 for all budgetary funds.

Signed:

Stephen W. Kraft
(Budget Officer)

Subscribed and sworn to this 18th day

of July, 20 05.

Michael D. Jensen
(Notary Public)



HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
TAXES						
3110	General Property Taxes-Current	549,395	571,664	648,304	694,758	700,000
3120	Prior Years' Taxes-Delinquent	0	0	56	0	25,000
3130	General Sales & Use Taxes	750,547	724,051	916,673	747,548	1,100,000
3140	Franchise Taxes	314,733	327,626	473,985	551,002	588,000
3170	Fee-in-Lieu of Property Taxes	98,409	100,933	114,697	99,428	110,000
LICENSES AND PERMITS						
3210	Business Licenses and Permits	9,280	9,374	8,252	9,843	8,200
3221	Building, Structures, and Eq.	540,514	556,843	730,882	603,622	710,000
3225	Animal Licenses	1,607	2,407	2,271	2,147	1,000
INTERGOVERNMENTAL REVENUE						
3340	State Grants	0	0	0	0	0
3356	Class "C" Road Fund Allotment	198,105	218,069	253,830	164,281	220,000
3358	State Liquor Fund Allotment	2,341	875	4,001	4,220	4,200
CHARGES FOR SERVICES						
3414	Zoning & Subdivision Fees	206,932	99,534	189,287	131,076	143,000
3470	Garbage	282,848	330,247	371,608	415,213	413,140
3480	Cemetaries	68,358	22,587	28,863	23,514	16,000
3490	Miscellaneous Services	57,425	109,107	133,088	213,379	262,000
FINES & FORFEITURES						
3510	Fines	205,664	191,153	213,947	229,782	242,000
MISCELLANEOUS REVENUE						
3610	Interest Earnings	30,599	33,131	28,800	61,227	50,000
CONTRIBUTIONS AND TRANSFERS						
3890	Beg. General Fund Bal. to App.	0	645,197	0	0	0

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
	TOTAL REVENUE & OTHER SOURCES	3,316,757	3,942,798	4,118,544	3,951,040	4,592,540

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
GENERAL GOVERNMENT						
4111	City Council	38,429	43,546	72,499	71,461	89,400
4121	City & Precinct Courts	179,589	190,427	187,011	195,462	234,253
4135	Supplies & Expenses	125,553	151,767	140,070	164,183	175,900
4141	Finance/Auditor	8,300	8,600	8,900	15,175	10,000
4142	Clerk/Recorder	62,782	69,013	72,534	76,818	88,996
4143	Treasurer	22,374	26,578	25,480	28,413	35,057
4144	Finance Director	8,965	8,395	8,385	8,331	10,950
4145	Attorney	4,905	8,977	5,865	8,981	8,700
4160	General Government Buildings	8,103	8,551	9,638	8,049	10,000
4180	Planning and Zoning	146,900	162,264	235,289	170,022	208,125
4190	Education & Community Promotion	7,690	3,253	901	4,781	28,400
4191	Insurance	24,777	33,791	42,043	45,339	45,000
PUBLIC SAFETY						
4210	Police Department	630,683	698,418	720,363	832,000	998,000
4220	Emergency Services	160,263	212,220	236,454	254,669	260,500
4241	Engineer	33,185	29,044	28,944	52,235	30,000
4242	Building Inspection	103,662	99,006	106,158	120,179	136,000
4253	Animal Control & Reg.	0	0	699	742	1,000
HIGHWAYS & PUBLIC IMPROVEMENTS						
4415	Class "C" Roads	117,461	209,071	221,492	247,915	313,900
4416	Utilities	28,834	50,164	56,037	71,344	55,000
PARKS, RECREATION & PUBLIC PROPERTY						
4510	Parks	292,203	277,646	314,516	191,272	357,466
4560	Recreation & Culture	27,202	32,479	63,017	63,665	70,500
4570	Garbage	268,325	321,224	356,133	338,211	371,908
4580	Libraries	16,230	18,570	18,540	17,027	26,400
4590	Cemeteries	152,284	125,519	124,330	126,413	234,263
TRANSFERS & OTHER USES						
4810	Transfers to Cap Project Funds	561,724	1,154,275	528,785	0	792,822
4830	Contribution to Utility Funds	0	0	0	0	0
4840	Transfer to Debt Service Fund	0	0	0	0	0
4880	App increase Fund Bal	286,334	0	534,461	0	0

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

GENERAL FUND EXPENDITURES

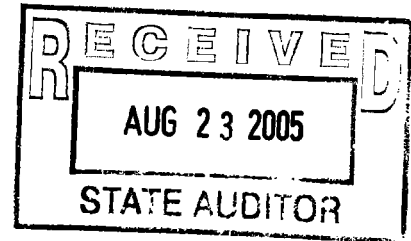
Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
	TOTAL EXPENDITURES & OTHER USES	3,316,757	3,942,798	4,118,544	3,112,687	4,592,540

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year



CAPITAL PROJECT FUND - Highland Open Space SSD

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
REVENUES:						
3910	Transfers from General Fund	0	0	35,000	0	95,000
3920	OPEN SPACE FEE	0	60,552	96,022	127,242	140,000
TOTAL REVENUES & OTHER SOURCES		0	60,552	131,022	127,242	235,000
3990	Begin Fund Balance	0	0 (8,027) (45,879) (25,057)
TOTAL AVAILABLE FOR APPROPRIATIONS		0	60,552	122,995	81,363	209,943
EXPENDITURES:						
4020	Supplies & Expenses	0	68,579	168,874	106,420	185,000
4030	Capital Outlay	0	0	0	0	50,000
4071	Transfers to General Fund	0	0	0	0	0
TOTAL EXPENDITURES		0	68,579	168,874	106,420	235,000
Ending Fund Balance		0 (8,027) (45,879) (25,057) (25,057)

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

CAPITAL PROJECT FUND - CAPITAL IMPROVEMENT FUND-PARKS

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
REVENUES:						
3910	Transfers from General Fund	0	142,500	0	0	100,000
3920	Interest Income	23,366	18,253	11,885	22,237	15,000
3930	Other Additions	285,935	405,549	614,942	797,077	800,000
TOTAL REVENUES & OTHER SOURCES		309,301	566,302	626,827	819,314	915,000
3990	Begin Fund Balance	959,436	923,070	1,001,072	984,697	1,342,545
TOTAL AVAILABLE FOR APPROPRIATIONS		1,268,737	1,489,372	1,627,899	1,804,011	2,257,545
EXPENDITURES:						
4010	Park Construction	285,667	430,800	550,702	261,466	1,982,000
4020	Office Equip/Truck Replace	60,000	57,500	57,500	200,000	200,000
4030	Water Stock/Press Irr Exp	0	0	0	0	0
4040	Transfer to Eq Cap Proj	0	0	0	0	50,000
4050	Transfer to Open Space Fund	0	0	35,000	0	0
TOTAL EXPENDITURES		345,667	488,300	643,202	461,466	2,232,000
Ending Fund Balance		923,070	1,001,072	984,697	1,342,545	25,545

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

CAPITAL PROJECT FUND - CAP IMP FUND ROAD PROJECTS

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
REVENUES:						
3910	Transfers from General Fund	0	0	0	0	0
3920	Interest Income	19,831	13,433	5,356	4,099	4,000
3930	Other Additions	489,384	577,982	312,348	306,445	350,000
TOTAL REVENUES & OTHER SOURCES		509,215	591,415	317,704	310,544	354,000
3990	Begin Fund Balance	833,198	671,764	485,015	152,026	236,946
TOTAL AVAILABLE FOR APPROPRIATIONS		1,342,413	1,263,179	802,719	462,570	590,946
EXPENDITURES:						
4010	Road Projects	384,745	321,916	324,103	19,991	40,000
4020	Road Rebuilding	285,904	456,248	326,590	205,633	245,600
TOTAL EXPENDITURES		670,649	778,164	650,693	225,624	285,600
Ending Fund Balance		671,764	485,015	152,026	236,946	305,346

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

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CAPITAL PROJECT FUND - CAP IMP FUND BUILDING

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
REVENUES:						
3910	Transfers from General Fund	561,724	1,011,775	528,785	0	597,822
3915	Transfer from Sewer Fund	0	0	0	0	0
3916	Transfer From PI Fund	0	0	0	0	0
3920	Interest Income	14,861	11,537	25,153	46,683	50,000
3930	Other Additions	0	331,856	442,271	276,169	800,000
TOTAL REVENUES & OTHER SOURCES		576,585	1,355,168	996,209	322,852	1,447,822
3990	Begin Fund Balance	858,223	627,425	1,927,241	2,554,448	2,875,100
TOTAL AVAILABLE FOR APPROPRIATIONS		1,434,808	1,982,593	2,923,450	2,877,300	4,322,922
EXPENDITURES:						
4010	System Construction	807,383	55,352	153,138	2,200	1,200,000
4020	Misc Construction Costs	0	0	215,864	0	108,200
TOTAL EXPENDITURES		807,383	55,352	369,002	2,200	1,308,200
Ending Fund Balance		627,425	1,927,241	2,554,448	2,875,100	3,014,722

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

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CAPITAL PROJECT FUND - NW Annexation Cap Project

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
REVENUES:						
3910	Transfer from Cap Project Fund	0	0	0	0	0
3920	Interest Income	13,946	7,507	901	0	0
3930	Other Additions	(18,050)	0	2,001,787	1,064,633	205,000
TOTAL REVENUES & OTHER SOURCES		(4,104)	7,507	2,002,688	1,064,633	205,000
3990	Begin Fund Balance	517,713	419,522	(226,703)	37,584	774,917
TOTAL AVAILABLE FOR APPROPRIATIONS		513,609	427,029	1,775,985	1,102,217	979,917
EXPENDITURES:						
4010	Truck Replacement	0	0	0	0	0
4020	Equipment Replacement	90,787	0	(255,846)	(12,006)	0
4030	Road Improvements	3,300	82,806	1,332,761	339,306	500,000
4040	R/W Acquisition	0	570,926	661,486	0	0
TOTAL EXPENDITURES		94,087	653,732	1,738,401	327,300	500,000
Ending Fund Balance		419,522	(226,703)	37,584	774,917	479,917

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

ENTERPRISE FUND - UTILITY

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
OPERATING REVENUE						
3710	Charges for Services	923,236	984,126	1,155,024	1,317,797	1,230,000
3720	Interest Earnings	50,890	35,913	39,165	56,789	45,000
3730	Other	0	0	0	0	0
TOTAL OPERATING REVENUE:		974,126	1,020,039	1,194,189	1,374,586	1,275,000
OPERATING EXPENSES						
4010	Personnel Services	70,972	79,557	71,958	81,859	89,765
4020	Contractual Services	267,323	313,116	348,108	341,462	390,530
4030	Materials & Supplies	115,255	99,328	106,103	113,635	660,500
4040	Depreciation	110,637	112,800	115,225	104,476	115,225
TOTAL OPERATING EXPENSES:		564,187	604,801	641,394	641,432	1,256,020
OPERATING INCOME (LOSS)		409,939	415,238	552,795	733,154	18,980
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		409,939	415,238	552,795	733,154	18,980

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

ENTERPRISE FUND - PRESSURIZED IRRIGATION

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
OPERATING REVENUE						
3710	Charges for Services	449,314	479,844	519,314	578,783	669,000
3720	Interest Earned	114,118	46,663	29,850	48,074	40,000
3730	Other	649,782	715,917	2,843,174	278,199	400,000
TOTAL OPERATING REVENUE:		1,213,214	1,242,424	3,392,338	905,056	1,109,000
OPERATING EXPENSES						
4010	Personnel Services	62,151	58,731	69,606	79,178	70,400
4030	Material and Supplies	745,322	797,672	906,558	616,969	1,019,950
TOTAL OPERATING EXPENSES:		807,473	856,403	976,164	696,147	1,090,350
OPERATING INCOME (LOSS)		405,741	386,021	2,416,174	208,909	18,650
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		405,741	386,021	2,416,174	208,909	18,650

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

ENTERPRISE FUND - STORM SEWER

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
	OPERATING REVENUE					
3710	Charges for Services	114,195	167,777	160,613	173,725	170,000
3720	Interest Earnings	1,197	956	211	883	0
3730	Other	0	7,182	0	0	2,000
	TOTAL OPERATING REVENUE:	115,392	175,915	160,824	174,608	172,000
	OPERATING EXPENSES					
4010	Personnel Services	0	0	46,072	59,580	82,407
4030	Materials & Supplies	3,655	19,867	31,498	2,971	129,250
	TOTAL OPERATING EXPENSES:	3,655	19,867	77,570	62,551	211,657
	NET INCOME (LOSS)	111,737	156,048	83,254	112,057	(39,657)

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

ENTERPRISE FUND - CULINARY WATER

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/02	6/03	6/04	6/05	6/06
OPERATING REVENUE						
3710	Charges for Services	0	0	0	0	644,436
3720	Interest Earned	0	0	0	0	0
3730	Other	0	0	0	76,705	375,000
TOTAL OPERATING REVENUE:		0	0	0	76,705	1,019,436
OPERATING EXPENSES						
4010	Personnel Services	0	0	0	7,392	260,500
4030	Material and Supplies	0	0	0	26,200	311,100
TOTAL OPERATING EXPENSES:		0	0	0	33,592	571,600
OPERATING INCOME (LOSS)		0	0	0	43,113	447,836
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		0	0	0	43,113	447,836